

## Message Text

LIMITED OFFICIAL USE

PAGE 01 SAO PA 02695 091946Z

70

ACTION TRSE-00

INFO OCT-01 ARA-06 ISO-00 COME-00 EB-07 L-02 CIAE-00

INR-05 NSAE-00 RSC-01 OMB-01 /023 W

----- 003359

R 091920Z DEC 74

FM AMCONSUL SAO PAULO

TO AMEMBASSY BUENOS AIRES

INFO SECSTATE WASHDC 5804

LIMITED OFFICIAL USE SAO PAULO 2695

DEPT

PASS TREASURY; COMMERCE

E. O. 11652: N/A

TAGS: ECEM, EFIN, TECH, AR

SUBJECT: ELIGIBILITY FOR FOREIGN TAX CREDIT

REF: BUENOS AIRES 8900

1. BASED ON LIMITED INFORMATION PROVIDED, IT APPEARS THAT INCOME IS FROM U.S. SOURCES AND NOT FOREIGN SOURCES; THEREFORE FOREIGN TAX CREDIT WOULD NOT BE ALLOWABLE. FOREIGN TAX CREDIT IS ONLY ALLOWABLE FOR FOREIGN SOURCE INCOME.

2. THIS SUBJECT CAN BE DISCUSSED FURTHER DURING REVENUE SERVICE REPRESENTATIVE SKIPP'S VISIT TO ARGENTINA IN DECEMBER. IF DESIRED, ARRANGE MEETING FOR DECEMBER 10.

CHAPIN

LIMITED OFFICIAL USE

NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX LAW, BUSINESS FIRMS, TAX RELIEF  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 09 DEC 1974  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** boyleja  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1974SAOPA02695  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D740357-0259  
**From:** SAO PAULO  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1974/newtext/t19741250/aaaabqlq.tel  
**Line Count:** 47  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION TRSE  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** BUENOS AIRES 8900  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** boyleja  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 05 SEP 2002  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <05 SEP 2002 by boyleja>; APPROVED <18 MAR 2003 by boyleja>  
**Review Markings:**

Declassified/Released  
US Department of State  
EO Systematic Review  
30 JUN 2005

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** ELIGIBILITY FOR FOREIGN TAX CREDIT  
**TAGS:** ECEM, EFIN, TECH, AR, US  
**To:** TRSY BUENOS AIRES  
**Type:** TE  
**Markings:** Declassified/Released US Department of State EO Systematic Review 30 JUN 2005